APPENDIX

APPENDIX

Record page 989:

"The Puritan Church Building Fund, it is contended by the respondent, is a transferee of the petitioner and that the funds possessed by it are those of the petitioner and subject to the payment of petitioner's tax. * * * Moreover, it is our view that it was not petitioner's intention to build a Puritan Meeting House (R. 991) * * * We can only conclude from this analysis that it was not the intention of petitioner nor were the amounts received by the petitioner regarded as funds impressed with a trust (R. 993) . . . we believe the respondent has met his burden of proving that the Puritan Church Building Fund is a transferee of the petitioner. * * *. We thereupon hold that the Building Fund is liable in an amount not exceed $156,495.29 for the payment of taxes and penalties due from petitioner; (R. 994) * * * respondent properly asserted the liability against the Building Fund as transferee of petitioner" (R. 994). *Puritan Church of America,* 93 U.S. App. D.C. 129, 209 F. 2d 306, cert. denied 347 U.S. 975.

"Nov. 4 Decree * * *

Sixthly, that James E. Kennedy, of Chicago, be and he is hereby appointed Receiver of all assets, property, monies, debts and effects of every nature and kind, of or belonging to said defendants, Harrison Parker and Puritan Church—The Church of America, in order that said Receiver may marshal the same and distribute same to all contestants in said puzzle contest described in the pleadings, proofs, and the report and supplemental report of said Master in Chancery; and said Receiver shall have the usual powers of Receivers in like

cases and he is hereby directed, authorized and empower to collect, get in and take charge of all and singular thereof, and to institute any suit or ancillary proceedings which he may be advised is necessary to follow said trust fund into whatever form and whatever jurisdiction the same may have been transferred by said defendants, and to hold the same subject to the further order of the Court; and it is further ordered:

* * * * * * *

Enter

SCHNACKENBERG
Judge"

Kimbrough v. *Parker et al.*, 344 Ill. App. 483, 101 N.E. 2d 617.

Page 51—Vol. 25701, Office of the Clerk of the Tax Court of the United States, at Washington, D. C.:

"Nov. 7, 1949, Petition received and filed. Taxpayer notified Puritan Church Building Fund, Anita P. Bird and Edith S. Parker Trustees".

Record page 40

Trust Agreement Creating the Puritan Church Building Fund

THIS INDENTURE AND DECLARATION OF TRUST, made this 16th day of March A. D. 1948, by and between HARRISON PARKER of the Village of La Grange, County of Cook and State of Illinois, (the proposer and originator of this Trust, and as such the factor who appoints the Trustees herein named), together with his heirs, executors, administrators and assigns (herein designated as the Grantor), and ANITA BIRD of Cos-Cob, Connecticut, and EDITH S. PARKER, of Los Angeles,

California, together with their successors, (herein designated as Trustees);

WITNESSETH:

WHEREAS the Grantor is the owner of a tract of land located in the Township of Blue Lake, County of Muskegon and State of Michigan, described as Los eighteen (18) in Block twenty-five (25 of the Fruit Valley Addition to Fruitvale; and

WHEREAS, the Grantor proposes to convey said property to the Trustees, acting under the designation of the Puritan Church Building Fund for the sole use and purpose hereinafter more fully set forth, and the Trustees for the purpose of defining the interest of the Beneficiaries of the trust hereby created, in the trust estate to be held by the Trustees, as well as the interests of any person or persons who may at any future date, propose to contribute any sums of money or other things of value into and to become a part of said trust estate, have agreed to issue Certificates of Beneficial Interests in this trust estate to each person having an interest in said trust estate as more fully hereinafter set forth.

NOW, THEREFORE, the Grantor hereby appoints the said Anita Bird and Edith S. Parker to be Trustees, they and their successors to hold such positions during the continuance of this Trust. And the Grantor hereby agrees to forthwith execute and deliver to said Trustees all necessary deeds conveying to said Trustees the real estate hereinbefore described, and the Trustees hereby declare that they will hold said property and all other property or money that may be transferred to them at any time for said trust estate, together with the proceeds thereof, in Trust, to manage and dispose of the

same for the benefit of the holders from time to time of the Certificate of Beneficial Interests issued at any time hereafter, and in the manner and subject to the stipulations and directions herein contained, which are hereby agreed to by the Grantor and the Trustees, to wit:

* * * * * *

SECOND: The Trustees shall have and are hereby given full power and right to employ all the funds and other property at any time belonging to this trust estate, in the establishment of a Puritan Meeting House at La Grange, Illinois. If for any reason the trustees shall deem it unsafe or unsuitable to build a Puritan Meeting House at La Grange, Illinois, then they may build it at any other location in the United States of America which they may deem safe and suitable for such a purpose.

Pending the completion of the necessary fund with which to build the said Puritan Meeting House, the Trustees may invest any money contributed to this trust estate, in securities which are legal for the investment of the funds of insurance companies organized under the laws of the State of Connecticut, United States of America.

* * * * * *

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal in token of his assent to and approval of the terms of the trust herein created, for himself, his heirs and assigns, and the Trustees hereinbefore mentioned, have hereunto met their hands seals in token of their acceptance of the trust herein created, for

themselves and their successors, on the day and year first above written.

..... (Seal)
HARRISON PARKER

..... (Seal)
ANITA BIRD

..... (Seal)
EDITH S. PARKER"

Puritan Church of America v. *Commissioner*, 93 U.S. App. D.C. 129, 209 F. 2d 306, cert. denied 347 U.S. 975."